

- [Till innehåll](#)
- [Till navigationen](#)
- [Teckenspråk](#)
- [Other languages](#)
- [Kontakta oss](#)
- [Logga in](#)

Search

Search

- [Privat](#)
- [Företag](#)
- [Föreningar](#)
- [Offentliga aktörer](#)
- [Om oss](#)

[Logga in](#)

[Sök](#)

Sök

Sök

Meny

[Privat](#)

[Företag](#)

[Föreningar](#)

[Offentliga aktörer](#)

[Om oss](#)

[Other languages](#)

[In English \(Engelska\)](#)

[Individuals and employees](#)

[Declaring Taxes - for individuals](#)

[Tax account - Pay tax](#)

[Reporting a change of address](#)

[Moving to Sweden](#)

[Living in Sweden](#)

[New in Sweden and will be employed here](#)

[Application for special income tax for non-residents](#)

[Do you participate in a Stock Incentive Plan?](#)

[Liability for taxation](#)

[Locally employed embassy staff](#)

[Marginal tax](#)

[SINK – special income tax for foreign residents](#)

[Social Security Agreement](#)

[Swedish residents working abroad](#)

[Moving from Sweden](#)

[Retrieve company information](#)

[Congestion tax](#)

[Information for individuals in connection to the coronavirus](#)

[Protected identity](#)

[Coordination numbers](#)

[Filing tax returns for residential houses](#)

[Businesses and employers](#)

[More on Skatteverket](#)

[Contact us](#)

[Submitting e-invoices to us](#)

[News 2024](#)

[Webinars](#)

[Collaboration](#)

[■■■■■■■■ \(Arabiska\)](#)

[Bosanski, hrvatski, srpski \(Bosniska, kroatiska, serbiska\)](#)  
[Davvisámegiella, Julevsámegiella, Áarjelsaemien \(Samiska\)](#)  
[Auf Deutsch \(Tyska\)](#)  
[En español \(Spanska\)](#)  
[Eesti \(Estniska\)](#)  
[En Français \(Franska\)](#)  
[⬛⬛⬛⬛⬛⬛ \(Jiddisch\)](#)  
[Meänkieli \(Vårt språk\)](#)  
[⬛⬛⬛⬛⬛ \(Persiska\)](#)  
[Po polsku \(Polska\)](#)  
[Romanés \(Romani\)](#)  
[⬛⬛⬛⬛⬛⬛⬛ \(Ryska\)](#)  
[Soomaali \(Somaliska\)](#)  
[⬛⬛⬛⬛⬛⬛ \(Sorani\)](#)  
[Suomeksi \(Finska\)](#)  
[Türkçe \(Turkiska\)](#)  
[⬛⬛⬛⬛⬛⬛⬛⬛⬛⬛ \(Ukrainska\)](#)  
[⬛⬛⬛⬛ \(Tigrinska\)](#)  
[⬛⬛⬛ \(Dari\)](#)

[Teckenspråk](#)

[New in Sweden and will be employed here](#)

Other languages

- 
- [Individuals and employees](#)
    - [Declaring Taxes - for individuals](#)
    - [Tax account - Pay tax](#)
    - [Reporting a change of address](#)
    - [Moving to Sweden](#)
    - [Living in Sweden](#)
    - [New in Sweden and will be employed here](#)
      - [Application for special income tax for non-residents](#)
      - [Do you participate in a Stock Incentive Plan?](#)
      - [Liability for taxation](#)
      - [Locally employed embassy staff](#)
      - [Marginal tax](#)
      - [SINK – special income tax for foreign residents](#)
      - [Social Security Agreement](#)
    - [Swedish residents working abroad](#)
    - [Moving from Sweden](#)
    - [Retrieve company information](#)
    - [Congestion tax](#)
    - [Information for individuals in connection to the coronavirus](#)
    - [Protected identity](#)
    - [Coordination numbers](#)
    - [Filing tax returns for residential houses](#)
  - [Businesses and employers](#)
  - [More on Skatteverket](#)
  - [Contact us](#)
  - [Submitting e-invoices to us](#)
  - [News](#)
  - [Webinars](#)
  - [Collaboration](#)
  - [...](#)
  - » [In English \(Engelska\)](#)

- » [Individuals and employees](#)
- » [New in Sweden and will be employed here](#)
- » Locally employed embassy staff

[Listen](#)

## Locally employed embassy staff

Information to locally engaged employees at foreign embassies and consulates. As a locally engaged employee at a foreign embassy or consulate, you are required to submit a tax return and pay taxes in Sweden.

Exception: tax may instead be due in the embassy's country under a tax agreement between Sweden and the embassy's country.

## Preliminary (PAYE) tax

Previously, non-Swedish employers without a permanent establishment in Sweden were not obliged to deduct tax from earnings and benefits paid for work carried out in Sweden. If you have worked for a non-Swedish employer with no permanent establishment here, you will have paid your own preliminary tax on a monthly basis.

From 1 January 2021, non-Swedish employers are obliged to deduct tax from salaries and benefits for work carried out in Sweden. Your non-Swedish employer must register as an employer in Sweden – if it is not already registered – and must declare the tax deductions in a monthly PAYE tax return.

If you have paid your own preliminary tax during the 2020 income year, you will probably be notified in January 2021 of the preliminary tax you are due to pay throughout the 2021 income year. Since you no longer have to pay your own preliminary tax, you will need to file a preliminary income tax return to avoid paying too much. You can file a preliminary income tax return using our e-service, or fill in a paper form. In the "Other information" ("Övriga upplysningar") section of the return, write that your preliminary tax payments should be stopped because your non-Swedish employer will now deduct tax from your salary instead. Keep in mind that preliminary tax payments for 2021 start on 12 February 2021. If you are due to make a preliminary tax payment on 18 January 2021, you must pay it yourself as this is the final payment for the year 2020.

## Social security contributions (employer's contributions)

As a general rule, the foreign embassy pays employer's social security contributions (minus "allmän löneavgift") on your gross salary and taxable benefits if you are covered by the Swedish social insurance system.

If you are engaged locally by the embassy of an EU country you may come under that country's social insurance system. This will depend on whether or not the EU Member State concerned considers that you are covered by the rules on public sector employees (civil servants). If the embassy considers that you are equivalent to a public sector employee, you will belong to the social insurance system of the Member State that you are employed by. If the embassy does not consider you a public sector employee, you will belong to the Swedish social insurance system.

## Agreement on social security contributions

If you belong to the Swedish social insurance system, you can agree with the embassy to report and pay employer's contributions. Registration shall then be made on the attached form "Anmälan om skyldighet att redovisa och betala arbetsgivaravgifter på egen lön" (SKV 4738) ("Registration, the obligation to report and pay employer's contributions on one's own salary).

If you have a social security agreement with your employer (which means you have agreed to pay employer contributions in Sweden instead of your employer paying them), this agreement is unaffected by the new regulations. You must continue to declare and pay employer contributions using the specific registration number allocated to you. However, your employer must deduct preliminary tax from your income and declare these deductions to the Swedish Tax Agency in monthly PAYE tax returns. You and your employer can also choose to end the social security agreement. If you do so, your employer will be responsible for declaring and paying both deducted preliminary tax and employer contributions. You can find more information below on what you need to do when a social security agreement is ended.

- [Read more about new rules for Social Security Agreement](#)

## **PAYE tax returns per employee and income statement**

### **PAYE tax return per employee**

Each month, your employer submits a PAYE tax return per employee to the Swedish Tax Agency. The PAYE tax return contains information about salary paid, other compensations and the deducted preliminary tax. This information is then pre-printed on your income tax return.

### **Income tax return**

You are required to file an income tax return using form Inkomstdeklaration 1. The Swedish Tax Agency pre-prints the information contained in the PAYE tax returns/the income statement on your income tax return. If your employer has not submit PAYE tax returns/an income statement, you are still required to state your income (gross salary, taxable benefits and other compensation) in your income tax return and give the name of your employer under Övriga upplysningar ("other information").

If you and the embassy have entered into an agreement on payment of social security contributions (you pay employee's contributions), you must also submit tax return form T1 (SKV 2050). If, under a tax agreement between Sweden and the embassy's country, you are not subject to taxation in Sweden, you must state this in your income tax return under Övriga upplysningar ("other information").

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- [E-tjänster och blanketter](#)
- [Jobba hos oss](#)
- [Om webbplatsen](#)
- [Kakor \(cookies\)](#)
- [API:er och öppna data](#)
- [Rättslig vägledning External link.](#)
- [Behandling av personuppgifter](#)
- [Facebook](#)
- [X \(tidigare Twitter\)](#)

## Aktuellt

### [Därför kan din flyttanmälan dra ut på tiden](#)

Det finns olika anledningar till att handläggningen av en flyttanmälan kan dra u...

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Skatteverket har publicerat ett nytt ställningstagande gällande skattereduktion ...

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Den som fick sitt skattebesked i april och har skatt att betala ska göra det sen...

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[Hoppa till innehållet](#) [Om webbplatsen, tillgänglighetsinformation](#) [Startsida](#) [Direkt till nyheter](#) [Sökfunktionen](#) [Frågor och svar](#) [Direkt till kontakta oss](#) [Så behandlar vi dina personuppgifter](#) [Direkt till teckenspråk](#) [Direkt till other languages](#)

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[Till toppen](#)